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TAXING CORPORATIONS

Various Plans in Various Places for Securing Revenue From "Persons."

PINGREE'S SPECIAL SESSION

The Kansas Secretary of State's Plan—Edgar Howard's Suggestion—Progress Already Made.

A Subject For Discussion.

The amazing growth of corporations and corporate wealth in the past twenty years, the prospect of still further growth and consolidation of these interests, the great difficulties thrown in the way of securing proper assessments of the property of these corporations so that they shall pay their share of the burdens of government, are leading the people rapidly in the direction of direct taxation of corporations as a condition of their corporate existence. The decision of the United States supreme court that a corporation is a "person" within the meaning of the fourteenth amendment to the federal constitution is likely to still further attract attention to the subject.

Governor Pingree of Michigan has just called the legislature of that state together in extra session to act upon measures prepared by the governor for increasing the taxes upon railroads, express, telegraph and telephone companies. The special session met Tuesday of this week and began its work. Governor Pingree read his corporation taxation message to the joint session. Its leading points were that the framers of the state constitution intended that all taxes be based on the cash value of the property; that taxes should be levied upon public franchises as well as other property; that the present system of specific taxes upon railway earnings is unsatisfactory and wrong; that the tax upon Michigan railroads has been less than a quarter of 1 per cent upon their own sworn valuations and less than one-eleventh of the percentage paid by other taxpayers. The governor recommended authorization of the appointment of a state board to make equitable valuations of the property of such corporations at their cash values and to assess them at the average rate of all the taxes. A bill was introduced covering all these points.

In Kansas Secretary of State Bush has done considerable delving into the laws governing corporations. He has been enforcing some old laws that have been dead letters for years and thinks there is a need for some new laws. In regard to restricting wildcat corporations Secretary Bush says: "By making every corporation chartered under the laws of the state, pay one-tenth of 1 per cent for every dollar of capital stock, wildcat corporations would be done away with entirely. By wildcat corporations I mean those that organize with thousands and sometimes millions of capital stock, when not a dollar is paid in. The representatives go out and 'gull' the people into buying stock with the glitter of an enormous capital which, in reality, doesn't exist."

"Our present laws governing corporations really discriminates against the home corporations in favor of the corporations chartered under the laws of other states. There is no provision requiring corporations that are chartered under the laws of Kansas to make a report to this department, and that they are free from other requirements as well, I believe they should be made to pay a heavy fee for authority to transact business in the state."

Wisconsin derives most of her revenue from the various corporations chartered under her authority. Her statute book provides the following schedule of taxation:

Railroads—4 per cent of all gross earnings on all roads where the same equal or exceed \$5,000 per mile. Five dollars per mile for every mile of road operated by companies whose gross earnings are less than \$5,000 per mile and 2 per cent additional of the gross earnings of all companies whose gross earnings are between \$1,500 and \$5,000 per mile.

Insurance companies—2 per cent of gross income after deducting officers' salaries and office expenses.

Telephone companies—One per cent of gross income.

Telegraph companies—One dollar per mile per annum on all lines with one wire; 50 cents additional for second wire, 25 cents additional for third wire, 20 cents additional for fourth and succeeding wires.

In Nebraska, Edgar Howard, editor of the Populist Times, hotly advocates the taxation of railroad corporations in the state for the privileges of corporate existence granted them by power of the people.

The last legislature passed one law in that direction—the one relating to the office of secretary of state, under the terms of which the U. P. company paid \$12,500 for incorporating where under the old law it would have paid only \$4.50. This law, however, only charges a fee for incorporations. It makes no provision for continued revenue to the state as a consideration for continued corporate existence. Whatever may be done it appears

clear that any state can require payment from corporations for the privilege of being "persons" artificially through the incorporating power of the state.

TO REDUCE FREIGHT RATES.

Board of Transportation Orders Secretaries to Proceed in the Tibbles Case.

The state board of transportation has decided to make a move in the matter of reducing freight rates in this state. The complaint of T. H. Tibbles against all the roads of the state, claiming that the rates charged were one-third higher than they ought to be, was filed with the board several months ago, but was laid over until a decision was reached in the maximum rate case. Now the board has decided to go ahead with the hearing and grant whatever relief is necessary. At the meeting of the board last night the following resolution was adopted:

Whereas, Decision adverse to the state has been rendered by the United States supreme court in what is known as the "maximum rate case," and

Whereas, The hearing of the case of T. H. Tibbles against the several railroads of the state demanding a reduction in all local freight rates, has been held awaiting a decision in said maximum rate case, Therefore,

Resolved, That the secretaries of the board proceed at once with the hearing in the said Tibbles case, for the purpose of determining whether the local freight rates now charged and collected by the several railroads are just and reasonable, and in case such rates are found to be unjust and unreasonable, that the necessary steps be taken to reduce such rates to a just and reasonable basis.

The date of the hearing has been set for April 6th at 10 a. m. and notice of the same has been mailed to all the railroad companies doing business in the state.

HAVANA APPEARS GAY.

Affects Jovous Mien While Dreading What May Come.

HAVANA, March 24.—Havans is very gay today—strangely so, when the losses of its well-to-do and the dire poverty of its proletariat are considered. Of course, the presence of the warships, with their large complement of officers, has much to do with the festivities prevailing. Then, too, there are centuries of customs and scores of proverbs similar to the familiar "to-morrow, another day." These tend toward inducing a somewhat mercurial people to forget the sad things while they may in singing, dancing and all the rest that goes to make up social rounds.

But there are many serious ones, who, if they join in the laugh, drop into other moods than joyous when left alone. You can see them frown at the absurd caricatures of Uncle Sam and his minions, with which the comic papers of Madrid and Havana teem. You can see them sneer at the fleets of formidable war vessels pictured in the magazines and illustrated journals and labeled "part of Spain's great navy." You can hear them laugh sardonically at the foolish rantings of boyish officers when they say (as the writer actually heard one say to-day), "We'll land our army at Key West, march straight inland to Washington, and in a week from landing we'll capture McKinley and all his ministry, unless they run away."

WAR CLAUSE IN CHARTERS

English Ship Owners Anticipate Conflict Between America and Spain.

New York, March 24.—English ship owners have cabled to their agents here that all charters must contain the "war clause." This clause, which is posted in the maritime exchange, is as follows: "This steamer is to be only employed in strictly neutral trades; is not to carry contraband cargo between ports declared under blockade; also, in the event of war being declared by or against Great Britain by a maritime power, this charter is to be null and void at the end of the then current voyage."

Orders for the Old Monitors.

WASHINGTON, March 24.—Secretary Long at noon to-day determined to bring into service the eight single turreted monitors used during the war and now lying at League Island navy yard, Philadelphia. He issued orders that the monitors Chili and Lehigh proceed to Boston and the monitors Nahant and Jason to New York. The other monitors, Manhattan, Mahopac, Montauk and Canonicus, will remain in Philadelphia where the work of preparing them for service will begin immediately.

Bryan at Lawrence.

LAWRENCE, Kan., March 24.—W. J. Bryan spoke on bimetallism here last night to about 2,500 people. He gave the state university \$500 to hold, the interest of which should be given each year as a prize for the best essay on the principles on which rests our free government.

DEMAND CUBAN INDEPENDENCE.

The Independent sent a special request to the members of the Populist State Central Committee, and leading populists of this state, asking for a short answer to the question: "What immediate action ought the United States to take in relation to Cuba and Spain?"

The replies are remarkable for their similarity. All demand that steps in some form be taken to bring about the independence of the island of Cuba. They demand that butchery in the name of war cease. The replies and opinions reflect accurately the sentiment of the masses of the American people. The explosion and wreck of the Battleship Maine has crystallized and brought forth the expression of public opinion that has so long favored intervention by this nation to put an end to the terrible war of extermination and starvation. President McKinley need not fear to take a bold stand and demand the withdrawal of Spanish soldiers from the island of Cuba. He will have the united and enthusiastic support of all American citizens. Party lines would temporarily disappear. He has but to ask and he will have at his command the lives and property of millions of freemen ready to do battle for the cause of humanity, liberty, and freedom.

THE REPLIES.

Any Action to Free Cuba.

Editor Independent:
Geneva, Neb., March 22.—In answer to your question, any action that will deliver Cuba from the oppression of the Spanish yoke and compel Spain to make good the irreparable loss sustained by the explosion of the Maine (if by treachery).—B. R. B. Weber, ex-secretary state committee.

Bombard Havana.

Editor Independent:
Ponca, Neb., March 21.—In reply to your card will say: 1st—Call Lee home, notify all U. S. citizens to leave the island at once. 2d—Land sufficient infantry to act in conjunction with Cuban patriots as land force to attack Havana, while the men of war and other vessels line up in deep water outside of harbor, and give the Spanish five hours for unconditional surrender on their part with the distinct understanding that Weyler and all others implicated in wrecking the Maine and murdering the men were to be given short shifts. Refusal to comply with these terms—bombard the city.—E. H. Wills, Dixon county.

It Is Not Too Late.

Editor Independent:
Broken Bow, Neb., March 21.—In behalf of God and humanity the independence of Cuba should have been acknowledged a year or a year and a half ago. It is never too late to do well. If after the acknowledgment of Cuba, Spanish refrained from war the question of responsibility and the amount of damages for the loss of the Maine can be settled by diplomacy or arbitration.—Taylor Flick, Custer county.

By Force of Arms If Necessary.

Editor Independent:
Tecumseh, Neb., March 21.—I am no Don Quixote. But when my neighbor treats his family in a barbarous and inhuman manner, it becomes my duty to interfere. Without reference to the Maine incident I think the United States ought by force of arms remove the Spanish army from Cuba; remove Cuba from under the sovereignty of Spain and begin the work at once and without parley. This is the only way of ending the atrocities and barbarities of Spain in Cuba, and giving needed relief to the sufferers therefrom. Had Cleveland heeded the voice of congress, and given Cuba belligerent rights, matters would not now be in their present shape. Will God forgive him? "Quien Sabe."—E. P. Ingersoll, Johnson county.

Demand Withdrawal of Troops.

Editor Independent:
Columbus, Neb., March 21.—In reply to your question the United States should demand the immediate cessation of hostilities, the withdrawal of Spanish troops from the island and should employ whatever force may be necessary to make the demand effective.—L. L. Albert, Platte county.

Drive the Spanish Out.

Editor Independent:
Fowler, Neb., March 21.—Replying to your card will say: I believe our flag should protect its protectees. Our nation should vindicate its honor, God and humanity demands relief for the Cubans. Common reason and justice calls for their separation from Spanish tyranny. If the investigation shows Spanish treachery in the Maine case, we should declare war against them, take possession of the island and drive every Spanish combatant from it. If the Maine tragedy was an accident, which I must doubt, our duty calls for immediate action to stop the inhuman conduct of the Spanish by extending belligerent rights to Cuba. W. I. Wilton, Thurston county.

Make the Crowned Heads Tremble.

Editor Independent:
Holdrege, Neb., March 20.—In answer to your question I would say that Uncle Sam should, without delay, recognize the belligerency as well as the independence of Cuba, even if such action were sure to embroil us in war with all Europe. Let our president take the position that all Cubans as well as the liberty loving people of all countries have the right to independence, let him interfere in the name of humanity and liberty, such a shout of approval and sympathy will go up in Europe as will discourage the crowned heads of the old countries from interfering in behalf of Spain.—L. C. Huck, Phelps county.

Butchery Business Should Cease.

Editor Independent:
Falls City, Neb., March 20.—In reply to your question will say that the proper solution of this Cuban question may be fraught with momentous results, the character and nature of which it is almost impossible to forecast. War in any form and for any cause is always a thing to be dreaded, and avoided if possible, consistent with honor, patriotism and humanity; but I think this Cuban butchery business has already gone entirely too far. I think our government ought, in the interests of humanity, to perpetually order it to cease at once though it should lead to war with all its fearful results.—G. A. Abbott, Richardson county.

Cannot Avoid Responsibility.

Editor Independent:
Lincoln, Neb., March 22.—The American people for a long time have favored the independence of Cuba. A great many people feel that the United States long ago should have staid the Spanish hand of blood and death on that island. Spain has lost the heart of Cuba and can never win it back again. Why then have we waited so long when the people have demanded that the United States should recognize Cuban independence? It is hindered sometimes that Cuban independence is incompatible with financial interests and that therefore action has been delayed. If this be true, then we have forgotten the teachings of the martyred Lincoln. If this be true, then the destruction of the Maine with its human freight may have been necessary to arouse us as a nation to immediate action. Cuba must be free and the United States can not longer avoid responsibility. I do not know where the court of inquiry will attach the blame for the destruction of the Maine. Whether the Maine was accidentally destroyed or whether Spanish treachery did it has nothing to do in my judgment, with the duty of the United States toward Cuba. First, I believe the United States government should immediately demand from Spain the independence of Cuba. This is the plain duty of this government. And secondly, if it is found that Spanish treachery destroyed our battleship Maine, then the United States should demand from Spain an indemnity. If Spain does not comply with these just demands, then the United States should enforce them.—George W. Barge.

Favors Recognition.

Editor Independent:
Unionville, Neb., March 22.—My answer to your question by card of the 19th is: For congress to pass a resolution recognizing the independence of Cuba, demand indemnity for loss of the Maine and enforce Monroe doctrine by a demand for the withdrawal of Spanish forces from the island.—H. P. Farnsworth, Otoe county.

At Any Cost.

Editor Independent:
Fullerton, Neb., March 22.—My an-

swer is, first for the United States to acknowledge the belligerent rights of the Cubans. Second, demand of Spain a sufficient indemnity for the destruction of the battleship, the Maine, and the lives of the men killed thereon, and the release of all the American citizens imprisoned by Spain without the sanction of law. The above demands to be at once complied with, and if not the United States enforce them at once at any cost.—A. Edgington, Nance county.

Must be Respected.

Editor Independent:
Colon, Neb., March 22.—In answer to your question I would say that I think the United States should take decided steps to free Cuba. It ought to have been done long ago. As to Spain, it depends largely upon the result of the Maine investigation, which has not yet been made public. If the Spanish government was responsible for the destruction of the Maine then war should be declared at once. The stars and stripes must be respected at whatever cost.—J. N. Gaffin.

Compel the Commission to Report.

Editor Independent:
Bladen, Neb., March 22, 1898.—I believe that the time for intervention by this government with the affairs in Cuba is here and has been here for some time. The first action of our government should be with its own commission that has charge of the investigation of the destruction of the Maine and the murder of 250 of our soldiers. Compel that commission to report as it has had ample time to make a thorough investigation which is all the time that should be given it. My answer would be in accordance with the facts as we believe them to be. That the Maine was blown up by external force, and that force was a mine calculated for her destruction. That the murder of our soldiers was of that cold-blooded kind that only comes from an enemy of the sneaking kind, that will not meet you face to face but will stab you in the back. Believing these to be the facts our government should at once demand that the Spanish evacuate Cuba and the Cubans given the right of self-government or else annexed to the United States, at least they should be under the protection of this government. In regard to the destruction of the battleship Maine, I do not believe in leaving our troubles with Spain to arbitration by neutral governments. That there has been ample cause for this government to declare war with Spain I am thoroughly convinced. I am opposed to accepting a money consideration for the lives of our murdered soldiers, but in case we could get nothing else but a reparation, it should be large and go to the families of the murdered soldiers. This is, I believe, the only manly course for our government to pursue, and if this means war, let it come.—J. L. Grandstaff, Webster county.

Indemnity and Freedom.

Editor Independent:
Stanton, Neb., March 22.—If the report of the investigation shows that the Maine was destroyed by outside agencies, and not an accident, then the United States should demand an indemnity of not less than twenty-five or thirty million dollars and the immediate freedom of the island of Cuba. If Spain should refuse such request then this government should proceed to enforce the demand.—F. S. Carrier, Stanton county.

Indemnity and Relief.

Editor Independent:
Meadow Grove, Neb., March 22.—This government should recognize the belligerency of Cuba, demand full pay for the Maine, and an indemnity of not less than \$5,000 for each killed or disabled soldier.—C. T. Muffley, Madison county.

Immediate Recognition.

Editor Independent:
Rushville, Neb., March 22.—Humanity demands the immediate recognition of Cuba's independence by the U. S., and such recognition should be more substantial than by word of mouth, or the shedding of "crocodile tears," and let our relations with Spain take care of themselves, as circumstances would dictate after we have done our duty to relieve suffering humanity.—El L. Heath, Sheridan county.

Missourian's Form a Company.

SEBALLA, Mo., March 24.—The war spirit has broken out at Clifton City, Cooper county, where several prominent and influential citizens have organized a company of 100 volunteers, their services to be tendered to President McKinley in the event of war with Spain. The following officers have been chosen for the command: Joseph Cully, captain; William Streit, first lieutenant; J. G. Cox, second lieutenant. All of them served as soldiers during the war of the rebellion.

Kansas City Highwaymen Shoot to Kill.

KANSAS CITY, Mo., March 24.—Drury W. Maunier of 1317 Independence avenue, a butcher, was shot and probably fatally wounded by a highwayman in John T. Burke's saloon at Independence and Lydia avenues at 10 o'clock last night. Four men wearing masks and carrying revolvers entered the saloon and, after robbing the cash drawer of \$25 and shooting Maunier, who was a guest, they backed out of the place and ran south on Lydia avenue, making their escape.

PREPARING FOR WAR

The Report of the Board of Inquiry Will be Made Public This Week.

ANTONOMY NOT DESIRED

Cuban Patriots Demand Complete Release From Spanish Tyranny.

No General Legislation Expected.

The situation in regard to Cuban independence remains unchanged. The board of inquiry have been investigating the cause of the destruction of the battleship Maine. It is generally believed that the board has completed its labors and that the report is on its way to Washington. It has been expected every day since last Monday, it will be delivered to President McKinley. He will examine it carefully and transmit a copy of it to the Spanish government, together with demands for indemnity or otherwise as the president may deem best. He will also transmit a copy to congress in relation to the matter. The cabinet will hold a special meeting to consider the report as soon as it arrives. In the meantime army and navy departments are actively preparing for war. A bill reorganizing and enlarging the army has been presented to congress, and several battleships have been purchased or prices agreed upon, from the \$50,000,000 appropriation made a few days ago. All the seagoing vessels belonging to the United States that need it are being repaired and put in good condition. Many large contracts for the manufacture of guns and ammunition have been made and many of the factories are running night and day in order to fill their contracts in the specified time. The war department is considering the necessity of securing a coaling station in the vicinity of the West Indies from which to supply United States battleships in case of war. Such a station could probably be secured by purchase from some friendly foreign power. After war was declared it would be impossible to secure such a station as such a proceeding would be in conflict with the principles of international law.

Spain is also preparing for war. Her fleet is enroute for Cuba at the present time, and Spanish officials have been seeking a loan for several weeks. So far they have been unable to find a market for their bonds. They have also been negotiating for the purchase of several large battleships, among them the O'Higgins, the great battleship belonging to Chile. Chilean officials have announced, however, that if the O'Higgins is for sale it will be sold to the United States, and not to Spain. The United States pays "spot cash" and is regarded as a very desirable customer. With \$50,000,000 cash in his inside pocket and a congress ready to appropriate \$500,000,000 more if necessary, Uncle Sam can go into the markets and buy almost anything that is for sale.

The report of the board of inquiry will bring the matters to a decision in congress. With three-fourths of the American people clamoring for the independence of Cuba, congress will be compelled to take some decisive action. If the report finds that the destruction of the Maine was accidental and that the Spanish government is not responsible for its loss, congress will be forced by public sentiment to take a broader view of the situation and recognize the Cubans as belligerents, and demand the cessation of the inhuman and brutal war and the withdrawal of the Spanish soldiers.

The Cuban patriots have refused to accept any plan of autonomy from Spain, and the United States would not be a party to a plan for autonomy and leave Spain in control of the island. Very little legislation will be considered until the Cuban question is disposed of.

Rain and Wind in Missouri.

JEFFERSON CITY, Mo., March 24.—A tremendous amount of rain has fallen in this section of the state during the past forty-eight hours. Reports from along the Osage river indicate that the rainfall has been extremely heavy through the entire valley of that section and fears are entertained of a repetition of the disastrous flood of December, 1895.

General Voss Head.

POWDER WORKS EXPLOSION.
SAN RAFAEL, Cal., March 24.—An explosion occurred yesterday afternoon at the works of the United States Smokeless Powder company near here. C. A. Jenks, one of the head employes, and a laborer named Jensen were killed.

Houses and Barns Blown Down.

RICHMOND, Mo., March 24.—A regular hurricane swept over the city yesterday morning about 2 o'clock. Houses and barns were blown down, trees were blown out by the roots, chimneys were torn from houses, telephones and electric light wires from poles and considerable other damage was done. It was the most terrifying wind that has visited this section since the Richmond cyclone in June, 1878.